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ing their normal levy for local purposes by \$5,693, an amount which would have been previously assessed for state purposes, allowed the commissioner \$300 on the normal levy, and a 3½ per cent. commission on the increase. Held, that such commission was correct and that the commissioner was not also entitled to commission on the amount of normal taxes for local purposes not "heretofore assessed for state purposes."

[Ed. Note.—For other cases, see Taxation, Cent. Dig. §§ 522-524, 811; Dec. Dig. § 316.* 13 Va.-W. Va. Enc. Dig. 121.]

2. Statutes (§ 206*)—Construction—Meaning to All Parts.—In the construction of a statute every word must be given its full effect if that can be done consistently.

[Ed. Note.—For other cases, see Statutes, Cent. Dig. § 283; Dec. Dig. § 206.* 12 Va.-W. Va. Enc. Dig. 763.]

Error to Circuit Court, Washington County.

Proceeding between J. A. P. Ryan, Commissioner of Revenue, and Washington County. From a judgment sustaining the objections of the commissioner to the action of the board of supervisors in Washington county in fixing his commissions, the county brings error. Reversed, and judgment entered for the county.

John W. Neal, of Abingdon, for plaintiff in error.

White, Penn & Penn, and *Hutton & Hutton*, all of Abingdon, for defendant in error.

VIRGINIA LAND IMMIGRATION BUREAU et al. v. PERROW.

Sept. 11, 1916.

[89 S. E. 891.]

1. Brokers (§ 86 (1)*)—Actions—Evidence—Sufficiency.—In an action between real estate brokers, held that, under the evidence, the jury might find in favor of plaintiff's claim that he was entitled to certain moneys retained by defendant.

[Ed. Note.—For other cases, see Brokers, Cent. Dig. §§ 117, 118; Dec. Dig. § 86 (1).* 16 Va.-W. Va. Enc. Dig. 237.]

2. Detinue (§ 23*)—Actions—Debt.—While the action of detinue may be joined with one of debt, one suing in detinue cannot recover in debt; therefore, in detinue between real estate brokers, for notes representing commissions resulting from the sale of real estate, an instruction that, in order to maintain detinue, plaintiff must prove that he has a property right in the notes recovered and is entitled to immediate possession of the notes, or that such notes represent the

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.

amount of money sued for, is erroneous as allowing plaintiff to sue in detinue and recover debt.

[Ed. Note.—For other cases, see Detinue, Cent. Dig. § 43; Dec. Dig. § 23.* 4 Va.-W. Va. Enc. Dig. 644.]

3. Appeal and Error (§ 1066*)—Review—Harmless Error.—In such case, as the evidence was such that the jury might readily have found against plaintiff, the erroneous instruction cannot be held harmless.

[Ed. Note.—For other cases, see Appeal and Error, Cent. Dig. § 4220; Dec. Dig. § 1066; Trial, Cent. Dig. § 558.* 1 Va.-W. Va. Enc. Dig. 600.]

Error to Law and Chancery Court of City of Roanoke.

Action by H. J. Perrow against the Virginia Land Immigration Bureau and another. There was a judgment for plaintiff, and defendants bring error. Reversed and remanded.

Johnston & Izard, of Roanoke, for plaintiffs in error.

Kime, Fox & McNulty, of Roanoke, for defendant in error.

ARONHIME v. LEVINSON.

Sept. 11, 1916.

[89 S. E. 893.]

1. Partnership (§ 95*)—Sale of Interest—Duties of Partner.—A purchasing partner must exercise the utmost good faith, and disclose any information in his possession which may be called for, and disabuse the selling partner of any misapprehension upon which he may act to his detriment.

[Ed. Note.—For other cases, see Partnership, Cent. Dig. § 142; Dec. Dig. § 95.* 10 Va.-W. Va. Enc. Dig. 843.]

2. Partnership (§ 95*)—Sale of Interest—Setting Aside Sale for Fraud—Burden of Proof.—Where the purchasing partner proves a completed sale, the law implies, in the absence of further proof, good faith and honesty in the contract, and the selling partner, alleging fraud in the sale of his interest, has the burden of proving it, which never shifts.

[Ed. Note.—For other cases, see Partnership, Cent. Dig. § 142; Dec. Dig. § 95.* 10 Va.-W. Va. Enc. Dig. 843.]

Appeal from Law and Chancery Court of City of Roanoke.

Bill by S. Levinson against Gordon L. Aronhime. Decree for complainant, and respondent appeals. Reversed, and bill dismissed.

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.